

168.

Tax levy; when taxes in arrears.

The County Commissioners of said county shall have power and authority to make levies of taxes for State and county purposes including public schools, and it shall be their duty to make such levy in each and every year; the taxable year to be from [January first to December thirty-first, or the calendar year] *July 1 to June 30*; and all taxes levied are due and payable as soon as the levy is made, said levy to be made on or before the first day of [January] *July*, and the same shall become overdue and in arrears on the first day of October following the date of the levy, and shall be overdue and payable and bear interest from the first day of October following such levy. [On all tax bills unpaid on the first day of January in each year the treasurer and collector for Dorchester County shall collect as a penalty, an additional one per centum on all unpaid taxes, to be collected by him from the person owing said taxes, at the time and in the same manner that such taxes are collected, as now provided by law.]

170.

Tax bills; notice and delivery.

It shall be the duty of the treasurer [during the last two weeks of July and the first two weeks of August,] *immediately* after each annual levy, to give notice thereof by advertisement inserted once a week for four successive weeks in at least two newspapers published in Dorchester County, and to prepare the tax bills of each taxpayer and forward the same by mail or deliver the same to the person or persons or corporate institution to whom the property included in such bills as are assessed, so far as their residence or postoffice address may be known or ascertained by said treasurer [, on or before the fifteenth day of August next] *immediately* succeeding said levy, and such advertisements, hand bills and tax bills shall also contain a clear statement relative to the discounts to be allowed and the interest to be charged on all tax bills.

[176.

Taxes to be liens.

All State and county taxes levied in said county by the County Commissioners thereof shall, from the time they are levied, be liens on the real estate of the party, parties, or body corporate, indebted for such taxes, and on the personal estate thereof, so long as the personal estate remains in the taxpayer's possession, and all real estate shall be liable for taxes assessed against the same, without reference to the name of the person to whom the same shall have been assessed; and the sale thereof made for taxes as provided by law, shall pass the title thereto as effectually as if the same had been assessed to the real owner thereof at the time of the sale, who shall, for all purposes, be considered the party indebted.]

185.

Treasurer to account to County Commissioners.

[In each and every year beginning with the year nineteen hundred and fifteen, on or before the tenth day of September, the treasurer